



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 27, 2018

Paul Richerdson  
Group Chief Financial Officer  
WPP plc  
27 Farm Street  
London, United Kingdom, W1J 5RJ

**Re: WPP plc**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed April 30, 2018**  
**Response filed August 9, 2018**  
**File Number 001-38303**

Dear Mr. Richerdson:

We have reviewed your August 9, 2018 response to our comment letter and have the following comment.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 20-F for the Fiscal Year Ended December 31, 2017

General

1. We note your response to comment 2 in our letter dated July 24, 2018. You state regarding Memac and Mindshare Lebanon that the Syrian contacts did not involve government clients. You make no such statement regarding the services provided in Syria by JWT LL. Please clarify for us whether JWT provided advertising services to Syrian government clients and, if so, describe the advertising services provided.

You may contact Inessa Kessman, Senior Staff Accountant at 202-551-3371 or Carlos Pacheco, Senior Assistant Chief Accountant at 202-551-3835 if you have any questions.

Paul Richerdson  
WPP plc  
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Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: Andrea Harris, Esq.